

effect when the preparation of the entry is completed by a Customs employee, ready for transmittal with the merchandise to the addressee.

(c) *Dutiable shipments not over \$2,000 for Government agencies.* When a dutiable shipment not exceeding \$2,000 in value is addressed to a U.S. Government department or agency, the port director may release the merchandise prior to the payment of duties under an entry on Customs Form 368 or 368A (serially numbered) or Customs Form 7501, upon the receipt of a stipulation in the form set forth in § 141.102(d) of this chapter. If the stipulation does not accompany the shipment, the port director shall notify the Government department or agency of the arrival of the shipment and request the stipulation. Upon receipt of the completed stipulation and preparation of the entry form, the port director shall stamp all mail articles in the shipment to show that they have received Customs treatment and shall return the shipment to the Postal Service for delivery, unless the addressee has arranged to pick up the shipment at the Customs office where it is being processed. The proper Government department or agency shall be billed later for any duties and taxes due.

(d) *Release without entry.* Certain types of merchandise may be passed free of duty without issuing an entry (see subpart D of this part).

(e) *Unaccompanied shipments—(1) Mail entry to be attached.* If the requirements of § 148.115(a) of this chapter are met, Customs officers shall prepare and attach a mail entry, Customs Form 3419 or 3419A, for each shipment for which entry is claimed under subheading 9816.00.40, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), which is to be delivered by the Postal Service, and return the shipment to the Postal Service for delivery and collection of duty. If the addressee has arranged to pick up the shipment at the Customs office where it is being processed, the Customs officer shall prepare an informal entry, Customs Form 368 or 368A (serially numbered), or entry summary, Customs Form 7501, and collect the duty in accordance with subpart C of part 143 of this chapter if the

requirements of § 148.115(a) of this chapter are met.

(2) *Disposition of Customs Form 255.* The Declaration of Unaccompanied Articles, Customs Form 255, affixed to the shipment shall be removed by the Customs officer and retained for Customs purposes. If a mail entry, Customs Form 3419 or 3419A, has been prepared, the mail entry number shall be noted on the Customs Form 255.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 73-175, 38 FR 17469, July 2, 1973; T.D. 73-312, 38 FR 30884, Nov. 8, 1973; T.D. 78-102, 43 FR 14454, Apr. 6, 1978; T.D. 78-394, 43 FR 49788, Oct. 25, 1978; T.D. 85-123, 50 FR 29955, July 23, 1985; T.D. 87-75, 52 FR 26142, July 13, 1987; T.D. 89-1, 53 FR 51263, Dec. 21, 1988; T.D. 89-82, 54 FR 36026, Aug. 31, 1989; T.D. 91-73, 56 FR 42527, Aug. 28, 1991; T.D. 92-56, 57 FR 24944, June 12, 1992; T.D. 98-28, 63 FR 16417, Apr. 3, 1998]

§ 145.13 Internal revenue tax on mail entries.

(a) *Method of collection.* Any internal revenue tax assessed on a mail entry shall be shown as a separate item on the entry, and collected in the same manner as Customs duties.

(b) *Release without payment of tax.* A mail entry may not be used to release a shipment of cigars, cigarettes, or cigarette papers or tubes for a manufacturer without payment of tax as provided for in 27 CFR part 275 and § 11.2a of this chapter. If a claim for release without payment of tax is made by the addressee at the time of delivery, the shipment will be returned by the Postal Service to the port of entry or sent to the nearest Customs office at which appropriate release as claimed may be arranged by the addressee.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 78-329, 43 FR 43455, Sept. 26, 1978]

§ 145.14 Marking requirements.

(a) *Country of origin.* Merchandise imported by mail shall be marked with the country of origin in accordance with part 134 of this chapter. If merchandise without the required marking is to be delivered from the post office where it has been given Customs examination, the Customs officer shall require compliance with the marking law and regulations. If it is to be delivered from another post office, the Customs